

TITLE 14 - DEPARTMENT OF FORESTRY AND FIRE PROTECTION

CHAPTER 13 - STATE RESPONSIBILITY FEES

[Notice Published June 4, 2004]

Adopt all new sections to 14 CCR CHAPTER 13 § 1665 as follows:

§ 1665.1 Authority.

This chapter sets out procedures necessary to comply with implementation and collection of State Responsibility Area fire protection benefit fees as required by Chapter 741, Statutes 2003.

Note: Authority cited: Section 4139, Public Resources Code.
Reference: Sections 4102, 4111, 4114, 4125, 4138 (a)-(h), and 4140 (a) of the Public Resources Code.

§ 1665.2 Definitions

(a) "Parcel," for purposes of this implementation of Sections 4138-4140.7 of the Public Resources Code, means real property as delineated by an assessor parcel number. However, more than one assessor parcel number may constitute a single parcel if contiguous parcels owned by an identical owner have been created by a county assessor for administrative reasons, such as tax rate area boundaries, separation by roads, location on different map book pages, or reflecting splits by the State Board of Equalization mapping crews for rivers, roads, or railroad tracks, and would be counted as one parcel for assessment purposes as part of a typical benefit assessment engineering framework.

(b) "Designated Fee Administrator" means the entity selected by the Department to administer the Benefit Fee. In the case of a private firm, such designation is indicated by the existence of a contract between the Department and entity to administer the Benefit Fee on behalf of the Department.

(c) "State Responsibility Area" means those areas defined in Section 4102 and delineated pursuant to Sections 4125-4128 of the Public Resources Code. These lands are shown on digital maps maintained by the California Department of Forestry and Fire Protection at its Sacramento Headquarters.

(d) "Benefit Fee" means the fire protection benefit fee imposed pursuant to Sections 4139-4140.7 of the Public Resources Code.

Note: Authority cited: Section 4139, Public Resources Code.
Reference: Sections 4102, 4111, 4114, 4125, 4138 (a)-(h), 4140 (a) of the Public Resources Code and Section 53087.4 of the Government Code.

§ 1665.3. Determination of Eligible Parcel

Determination of eligible parcels within State Responsibility Areas shall be done statewide for the Department by its Designated Fee Administrator through application of the definition of parcel and within the requirements of Section 4139 (a) of the Public Resources Code.

Note: Authority cited: Section 4139, Public Resources Code.
Reference: Sections 4102, 4111, 4114, 4125, 4138 (a)-(h), and 4140 (a) of the Public Resources Code.

§ 1665.4. Imposition of the Benefit Fee

The Benefit Fee will be imposed on all Parcels, in whole or part, within State Responsibility Areas as defined in Section 4102 and delineated pursuant to Sections 4125-4128 of the Public Resources Code, except that the Benefit Fee shall not be imposed on any of the following:

(a) Parcels exempt from property taxes.

(b) Parcels owned by a public agency and located within the boundaries of the public agency.

(c) Parcels below minimum value of \$5000 pursuant to Revenue and Taxation Code Section 155.20.

(d) Parcels that are not real property.

(e) Parcels created by the county assessor for administrative purposes, such as for revenue boundaries and changes in map book pages.

Note: Authority cited: Section 4139 of the Public Resources Code and Section 155.20 of the Revenue and Taxation Code. Reference: Sections 4102, 4111, 4114, 4138 (a)-(h), 4125, and 4140 (a) of the Public Resources Code.

§ 1665.5. Requests for Review and Refunds

(a) Any property owner who has reason to believe that the imposition of the Benefit Fee on a parcel owned by him/her/its property is in error may request a review with the Designated Fee Administrator.

(b) Requests for review may be filed prior to payment of the Benefit Fee, and up to four years unless otherwise specified by law

following the payment of the Benefit Fee. Requests for review after the Benefit Fee has been paid shall include verification pursuant to Revenue and Taxation Code Section 5097 (a)(1). Requests for review shall be sent to Shilts Consultants, Inc. at 2300 Boynton Avenue, Suite 201, Fairfield, CA 94533.

Requests for review should include all information the property owner has which documents the basis for the request. The Designated Fee Administrator may request additional information from the property owner if the initial request is inadequate to permit review of the Fee.

(c) The designated Fee Administrator shall complete its review of the Request for Review within thirty (30) days. Notice of the decision of the Designated Fee Administrator will be sent to the property owner within 10 days of the date a decision is made.

(d) If the Designated Fee Administrator decides that the Benefit Fee was improperly levied, either in whole or in part, the Benefit Fee will be modified. If the Designated Fee Administrator decides to correct and modify a Benefit Fee, the appropriate changes shall be made to the listing of parcels subject to Benefit Fees. The Designated Fee Administrator shall provide copies of such modifications to the Department. If a modification is required after the listing of parcels subject to Benefit Fees has been filed with the county for collection, the Designated Fee Administrator shall notify the Department and the Department will

refund to the property owner the amount of any approved reduction in Benefit Fees.

(e) If the Designated Fee Administrator decides not to correct or modify a Benefit Fee, the property owner may file an appeal of that decision with the Department. Any such appeal must be filed (postmarked) within 30 days of the date the Designated Fee Administrator's notice of decision was mailed. The Department shall complete its review within 60 days from the date of receipt. Notice of the Department's decision will be sent to the property owner within 30 days of the date a decision is made.

(f) If the Department determines that the Benefit Fee should be modified it will notify the Designated Fee Administrator, who shall modify the listing of parcels subject to Benefit Fees. If a modification is required after the listing of parcels subject to the Benefit Fees has been filed with the county for collection, the Department will refund to the property owner the amount of any approved reduction in the Benefit Fee. The decision of the Department shall constitute a final administrative decision.

Note: Authority cited: Section 4139, Public Resources Code.
Reference: Sections 4102, 4111, 4114, 4138 (a)-(h), 4140 (a) of the Public Resources Code, Section 53087.4 of the Government Code, and Section 5097 of the Revenue and Taxation Code.